



TENNESSEE DEPARTMENT OF REVENUE
APPLICATION FOR EXTENSION OF TIME TO FILE
FRANCHISE, EXCISE TAX RETURN

**FAE
173**

Taxable Year Beginning: Ending:	Account No.	FEIN or SSN
	Due Date	

TAXPAYER NAME AND MAILING ADDRESS
NAME _____
BOX (STREET) _____
CITY _____
STATE _____ ZIP _____

Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 4 of the worksheet and mail to:

Tennessee Department of Revenue
Andrew Jackson State Office Bldg.
500 Deaderick Street
Nashville, TN 37242

An extension of time of six (6) months will be granted, provided you pay estimated taxes equal to ninety percent (90%) of the franchise and excise tax liability for the tax year or the minimum franchise tax of \$100, whichever is greater.

REMINDERS

- 1) Enter account number or FEIN in the spaces provided.
- 2) Quarterly estimated tax payments made for the year, available tax credits, and overpayments from prior years should be deducted when computing the payment due.
- 3) If previous year's credit(s) and current year's estimated tax payment exceed estimated liability, enter 0 on Line 4.
- 4) Sign and date your return in the signature box below.
- 5) See reverse side for additional procedures for obtaining an extension of time.

WORKSHEET FOR COMPUTATION OF EXTENSION PAYMENT

1. Estimated Franchise Tax current year	ROUND TO NEAREST DOLLAR	00
2. Estimated Excise Tax current year		00
3. Deduct: Prior year's overpayment and estimated payments and tax credits made for current year		00
4. Amount due with extension request (90% or greater of Lines 1 and 2 less Line 3; if Line 3 is greater than total of Lines 1 and 2, enter 0 and return form without payment)		00

Keep Upper Portion For Your Records
▼ Return Copy Below - Detach Here ▼

WRITE NUMBERS LIKE THIS

1	2	3	4	5	6	7	8	9	0
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**FAE
173**

TENNESSEE DEPARTMENT OF REVENUE
Application for Extension of Time to File Franchise, Excise Tax

Filing Period		Extended Due Date	
ACCOUNT			

FOR OFFICE USE ONLY

If your account number is not preprinted or unknown, enter federal identification number/social security number.

(FEIN/SSN) ➤

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AMOUNT DUE
(Line 4 of worksheet) ➤

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Under penalties of perjury, I declare that I have examined this report, and to the best of my knowledge and belief, it is true, correct, and complete.

Taxpayer's Signature	Date	Title	
Tax Preparer's Signature	Date	Telephone	
Preparer's Address	City	State	ZIP

PROCEDURES FOR OBTAINING AN EXTENSION OF TIME

1. Payment(s) equal to 90% of the franchise and excise tax liability, or \$100, whichever is greater, must be paid on or before the statutory due date of the tax return.

Payment(s) include quarterly estimated tax payments, prior year overpayment, and any other pre-payment received before the statutory due date.

2. Extension requests should be made as follows:

- If you are not required to make a payment because you have already made payments equal to ninety percent (90%) of your tax liability, either the state form **or** a copy of your federal extension request can be submitted. The form or copy of the federal extension **should not be filed on the original due date of the return.** Instead, it should be **attached to the return itself**, which is to be filed on or before the extended due date.
- If a payment is needed to meet the ninety percent (90%) payment requirement and you do not file your federal return as part of a consolidated group, either the state form **or** a copy of your federal extension request can be submitted. In this case, the form or copy of your federal extension **must be filed with the extension payment** on or before the original due date of the return.
- If a payment is required and you file your federal return as part of a consolidated group, **you must use this form. This form must be filed with the extension payment on or before the original due date of the return.**

NOTE: Penalty and interest will be computed as though no extension had been granted, (1) if the taxes paid on or before the original due date do not equal ninety percent (90%) of the final franchise and excise tax liability, or (2) if the return is not filed by the extended due date.